

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov



July 22, 2009

Mr. Keith Petersen  
SixTen and Associates  
3270 Arena Boulevard, Suite 400-363  
Sacramento, CA 95834

*And Affected State Agencies and Interested Parties (see enclosed mailing list)*

**Please Note: Mr. Petersen's Address Has Changed. See New Address Above.**

Re: **Revised Final Staff Analysis**

*CalSTRS Service Credit; 02-TC-19*

Santa Monica Community College District, Claimant

Education Code Sections 22455.5, Subdivision (b), 22460, 22509, Subdivision (a),

22718, Subdivision (a)(1)(A), 22724, and 22852, Subdivision (e)

Statutes 1994, Chapter 603 (AB 2554); Statutes 1996, Chapters 383 (AB 3221), 634 (SB 2041),  
and 680 (SB 1877); Statutes 1997, Chapter 838 (SB 227); Statutes 1998, Chapters 965

(AB 2765); Statutes 1999, Chapter 939 (SB 1074); and Statutes 2000, Chapter 1021 (AB 2700)

Dear Mr. Petersen:

The revised final staff analysis and proposed statewide cost estimate for this program are enclosed. The analysis was revised to include comments submitted by the Department of Finance.

**Hearing**

This matter is set for hearing on Thursday, **July 31, 2009**, at 9:30 a.m., in Room 447 of the State Capitol, Sacramento, California. This matter is proposed for the Consent Calendar. Please let us know in advance if you or a representative of your agency will testify at the hearing, or if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1183.01, subdivision (c)(2), of the Commission's regulations.

**Special Accommodations**

For any special accommodations such as a sign language interpreter, an assistive listening device, materials in an alternative format, or any other accommodations, please contact the Commission Office at least five to seven *working* days prior to the meeting.

Please contact Nancy Patton at (916) 323-8217 if you have questions.

Sincerely,

Handwritten signature of Paula Higashi in cursive script.  
PAULA HIGASHI  
Executive Director

Enclosures

J:\mandates\2002\02tc19\psgs\corres\revisedscefsatrans



**ITEM 17**  
**REVISED FINAL STAFF ANALYSIS**  
**STATEWIDE COST ESTIMATE**

Education Code Sections 22455.5, Subdivision (b), 22460, 22509, Subdivision (a),  
 22718, Subdivision (a)(1)(A), 22724, and 22852, Subdivision (e)

Statutes 1994, Chapter 603  
 Statutes 1996, Chapters 383, 634 and 680  
 Statutes 1997, Chapter 838  
 Statutes 1998, Chapter 965  
 Statutes 1999, Chapter 939  
 Statutes 2000, Chapter 1021

*California State Teachers' Retirement System (CalSTRS) Service Credit*  
 02-TC-19

Santa Monica Community College District, Claimant

Executive Summary

The proposed statewide cost estimate includes seven fiscal years for a total of \$757,770 for the *California State Teacher's Retirement System (CalSTRS) Service Credit* program. Following is a breakdown of estimated total costs per fiscal year:

<b>Fiscal Year</b>	<b>Number of School District Claims Filed with SCO</b>	<b>Estimated Cost</b>
2001-2002	14	\$33,715
2002-2003	16	\$39,897
2003-2004	17	\$49,800
2004-2005	17	\$85,399
2005-2006	19	\$82,233
2006-2007	26	\$88,376
2007-2008	22	\$72,433
Sub-Total	131	\$451,853
<b>Fiscal Year</b>	<b>Number of Community College District Claims Filed with SCO</b>	<b>Estimated Cost</b>
2001-2002	8	\$32,920
2002-2003	10	\$50,730
2003-2004	9	\$35,438
2004-2005	9	\$35,578
2005-2006	9	\$46,755
2006-2007	9	\$48,742
2007-2008	9	\$55,754
Sub-Total	63	\$305,917*
<b>TOTAL</b>	<b>194*</b>	<b>\$757,770*</b>

\* These amounts were adjusted to reflect inadvertent errors found in the draft staff analysis. The subtotal and total were reduced by \$2,000. The total number of claims filed was increased by eight.

## Summary of the Mandate

The approved test claim statutes impose reporting and notice activities on school districts, county offices of education and community college districts for administering employee retirement programs.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program (02-TC-19). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514.

## Statewide Cost Estimate

Staff reviewed the State Controller's (SCO) report on claims filed by 23 school districts, four (4) county offices of education and 11 community college districts. The actual claims data showed that 186 claims were filed for fiscal years 2001-2002 through 2007-2008 for a total of \$757,770.<sup>1</sup> Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

### Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*
2. *Non-claiming school districts did not file claims because: (1) they did not incur more than \$1,000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*
3. *For each claimant, the costs claimed will vary by fiscal year, based on:*
  - A. Actual number of:
    - CALSTRS members;
    - part-time and substitute employees eligible for CALSTRS;
    - new CALSTRS eligible employees hired;
    - retiring CALSTRS members;
    - requests from the CALSTRS Board for sick leave records of past years for audit purposes; and,
    - CALSTRS members who are re-employed after military service.
  - B. Salary levels of employees who are performing the mandated activities.
4. *There is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the State Controller's Office (SCO) may reduce any reimbursement claim for this program if it is deemed to be excessive or unreasonable.*
5. *The total costs of this program may increase in future years if there are significant changes in the number of CALSTRS members retiring in 2008-09 through 2009-2010 fiscal years.*

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<sup>1</sup> Claims data reported as of June 9, 2009.

## Methodology

### *Fiscal Years 2001-2002 through 2007-2008*

The proposed statewide cost estimate for fiscal years 2001-2002 through 2007-2008 was developed by totaling the 186 unaudited reimbursement claims filed with the SCO for these years.

The proposed statewide cost estimate includes seven fiscal years for a total of \$757,770 for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program. This averages to \$108,539 annually in costs for the state for this seven-year period.

### **Department of Finance Comments on the Draft Staff Analysis**

Commission staff issued the draft staff analysis on June 30, 2009, and the final staff analysis on July 16, 2009. The Department of Finance submitted comments on July 16, 2009, after the final staff analysis was issued. Therefore, staff is issuing a revised final staff analysis to address Finance's comments in the Executive Summary.

Department of Finance stated:

As a result of our review, Finance concludes that the wide variation in per capita costs, the significant year-over-year cost increases, and the Commission's use of unaudited claims suggest that the statewide cost estimate is likely inaccurate and incapable of estimating future costs for the state.

### **Staff Response to Department of Finance**

Finance commented on the significant year-over-year cost increases which raised their concern regarding the accuracy of the claims.

After a program is implemented, one-time activities will not be claimed in future years unless there are new claimants or local entities required to implement the program. Thus, we expect there to be a slight reduction in costs claimed. However, it is also true that after the initial years of reimbursement, the number of claims will typically increase as claimants begin to document their costs. Here, we are reviewing the recent claiming history for only 23 school districts, four county offices of education, and 11 community college districts.

There may be explanations for the wide variation in per capita costs. However, without a desk review or field audit, we cannot explain the basis for that variation, nor can we make meaningful adjustments to the statewide cost estimate.

State law does not prohibit the Commission from basing a statewide cost estimate on unaudited claims. In fact, staff's fourth assumption states that "*[t]here is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the State Controller's Office (SCO) may reduce any reimbursement claim for this program if it is deemed to be excessive or unreasonable.*"

Finance's conclusion that this estimate may be "*incapable of estimating future costs for the state*" is irrelevant to the adoption of this statewide cost estimate. This statewide cost estimate is based on claiming data resulting from initial reimbursement claims filed with the SCO for fiscal years 2001-2002 through 2007-2008. Future costs for 2008-2009 will be determined when actual claims are filed with the SCO by February 15, 2010. These future costs and any additional costs for late and amended claims are reported by the SCO to the Joint Legislative Budget Committee, applicable fiscal committees, and the Director of Finance by April 30 of each fiscal year, giving all parties to the budget process an opportunity to adjust estimates of "future costs" that are due and payable.

**Staff Recommendation**

Staff recommends that the Commission adopt the proposed statewide cost estimate of \$757,770 for costs incurred in complying with the *California State Teachers' Retirement System (CalSTRS) Service Credit* program.

## STAFF ANALYSIS

### Summary of the Mandate

The approved test claim statutes impose reporting and notice activities on school districts, county offices of education and community college districts for administering employee retirement programs.

The Commission on State Mandates (Commission) adopted the Statement of Decision for the *California State Teachers' Retirement System (CalSTRS) Service Credit* program (02-TC-19). The Commission found that the test claim statute constitutes a new program or higher level of service and imposes a state-mandated program on local agencies within the meaning of article XIII B, section 6, of the California Constitution and Government Code section 17514.

The test claim was filed on May 12, 2003. The Commission on State Mandates (Commission) adopted the Statement of Decision on April 16, 2007, and the parameters and guidelines on June 26, 2008.<sup>2</sup> Eligible claimants were required to file initial reimbursement claims with the State Controller's Office (SCO) by December 31, 2008, and must file late claims by December 31, 2009.

### Reimbursable Activities

The Commission approved the following activities for reimbursement:

#### A. One-Time Activity

##### 1. *Separation Notice:*

- a. Amend the notice that employers transmit to a member who terminates employment with less than five years of credited service, as part of the usual separation documents, to include the specific information specified in Education Code section 22460, subdivision (a)(1) – (3), regarding the Defined Benefit Supplement account. (Ed. Code, § 22460.)

#### B. Ongoing Activities

##### 1. *Employment Notices:*

- a. Make available criteria for membership, including optional membership, in a timely manner to all persons employed to perform creditable service subject to coverage by the Defined Benefit Program, and inform part-time and substitute employees, within 30 days of the date of hire, that they may elect membership in the plan's Defined Benefit Program at any time while employed. (Ed. Code, § 22455.5, subd. (b).)
- b. Maintain written acknowledgment by the employee regarding information provided about the Defined Benefit Program in employer files on a form provided by CalSTRS. (Ed. Code, § 22455.5, subd. (b).)
- c. Within 10 working days of the date of hire of an employee who has the right to make an election pursuant to Education Code section 22508 or 22508.5, inform the employee of the right to make an election to CalSTRS or CalPERS and make available to the employee written information provided by each retirement system concerning the benefits provided under that retirement system to assist the employee in making an election. (Ed. Code, § 22509, subd. (a).)

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<sup>2</sup> Exhibit A, parameters and guidelines.

2. *Sick Leave Days:*

- a. Certify the number of unused excess sick leave days to CalSTRS for retiring members, using the method of calculation described in Education Code section 22724, subdivision (a). (Ed. Code, § 22718, subd. (a)(1)(A).)
- b. Upon request from the CalSTRS board, submit sick leave records of past years for audit purposes. (Ed. Code, § 22724, subd. (b).)

3. *Military Service Reemployment:*

- a. Provide information to CalSTRS regarding the reemployment of a member who is subject to federal law regarding the reemployment of military service personnel (38 U.S.C.A. § 4301 et seq.), on a form prescribed by CalSTRS, within 30 days of the date of reemployment. (Ed. Code, § 22852, subd. (e).)

**Statewide Cost Estimate**

Staff reviewed the claims data submitted by 23 school districts, four (4) county offices of education, and 11 community college districts, and compiled by the State Controller's Office (SCO). The actual claims data showed that 186 claims were filed for fiscal years 2001-2002 through 2007-2008 for a total of \$ 757,770<sup>3</sup>. Based on this data, staff made the following assumptions and used the following methodology to develop a statewide cost estimate for this program.

Assumptions

1. *The actual amount claimed for reimbursement may increase if late or amended claims are filed.*

There are 973 K-12 school districts, 58 county offices of education and 71 community college districts in California. Of those, only 23 school districts, 4 county offices of education, and 11 community college districts filed reimbursement claims for this program. If other eligible claimants file reimbursement claims or late or amended claims, the amount of reimbursement claims may exceed the statewide cost estimate.

2. *Non-claiming local agencies did not file claims because: (1) they did not incur more than \$1,000 in increased costs for this program; or (2) did not have supporting documentation to file a reimbursement claim.*

More than half the claims filed by school districts were for amounts that were less than \$2,000. Many of these claims were just over the \$1,000 minimum.

3. *For each claimant, the costs claimed will vary by fiscal year, based on:*

A. Actual number of:

- CALSTRS members;
- part-time and substitute employees eligible for CALSTRS;
- new CALSTRS eligible employees hired;
- retiring CALSTRS members;
- requests from the CALSTRS Board for sick leave records of past years for audit purposes; and,
- CALSTRS members who are re-employed after military service.

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<sup>3</sup> Exhibit B, claims data reported as of June 9, 2009.



B. Salary levels of employees who are performing the mandated activities.

4. *There is a wide variation in costs claimed for this program. The total amount of reimbursement for this program may be lower than the statewide cost estimate, because the SCO may reduce any reimbursement claim for this program.*

If the SCO audits this program and deems any reimbursement claim to be excessive or unreasonable, it may be reduced.

Staff reviewed the summary claiming data for 2006-2007 fiscal year in which claims were filed by 26 school districts, four (4) county offices of education, and nine (9) community college districts.<sup>4</sup> To compare the amounts claimed, staff divided the total claimed amounts by the total number of certificated employees employed by districts.<sup>5</sup> The per capita cost ranged from \$.21 to \$55.81 /certificated employee for school districts and county offices of education.

- The San Diego County Superintendent of Schools claimed \$22,267 for Employment Notices; the per capita cost is \$55.81/employee.
- The Humboldt County Superintendent of Schools filed a “combined” claim which includes costs for the County Office of Education, the Arcata Elementary School District, Klamath Trinity Joint Unified School District, and the Fortuna Union High School District for \$1,262. The per capita cost for the combined claim is \$4.52.
- The Tulare County Superintendent of Schools filed a “combined” claim for \$1,688, which includes costs for the County Office of Education, Sundale Union Elementary School District and Terra Bella Union Elementary School District. The per capita cost for this claim is \$ 5.08.
- The Orange County Superintendent of Schools filed a “combined” claim for \$2,500, which includes costs for the County Department of Education, the Ocean View School District, Saddleback Valley Unified School District. The per capita cost for this claim is \$.85.

Staff also reviewed the summary claiming data for the community college districts. To compare the amounts claimed, staff divided the total claimed amounts by the total number of certificated employees.<sup>6</sup> The per capita costs ranged from \$2.49 - 18.13 per certificated employee.

5. *The total costs of this program may increase in future years if there are significant increases in the number of CALSTRS members retiring in 2008-09 through 2009-2010 fiscal years.*

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<sup>4</sup> Exhibit B.

<sup>5</sup> The certificated employee counts for school districts were obtained from EdData on the cde.ca.gov website.

<sup>6</sup> The certificated employee counts for community college districts were obtained from the California Community College Chancellor’s Office report on Staffing for Fall 2006. The counts for “Educ. Admin.,” “Tenured/Tenure,” and “Academic Temporary” were totaled.

Methodology

*Fiscal Years 2001-2002 through 2007-2008*

The proposed statewide cost estimate for fiscal years 2001-2002 through 2007-2008 was developed by totaling the 186 unaudited reimbursement claims filed with the SCO for these years.

The proposed statewide cost estimate includes seven fiscal years for a total of \$759,770 for the *CalSTRS Service Credit* program. This averages to \$108,539 annually in costs for the state for this seven-year period.

Following is a breakdown of estimated total costs per fiscal year:

<b>Fiscal Year</b>	<b>Number of School District Claims Filed with SCO</b>	<b>Estimated Cost</b>
2001-2002	14	\$33,715
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Sub-Total	131	\$451,853
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2001-2002	8	\$32,920
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Sub-Total	63	\$305,917
<b>TOTAL</b>	<b>194</b>	<b>\$757,770</b>

**Staff Recommendation**

Staff recommends that the Commission adopt the proposed statewide cost estimate of \$757,770 for costs incurred in complying with the *CalSTRS Service Credit* program.

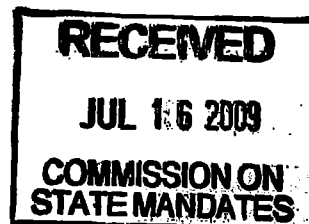


**DEPARTMENT OF  
FINANCE**  
OFFICE OF THE DIRECTOR

ARNOLD SCHWARZENEGGER, GOVERNOR  
STATE CAPITOL ■ ROOM 1146 ■ SACRAMENTO CA ■ 95814-4988 ■ WWW.DOF.CA.GOV

July 16, 2009

Ms. Paula Higashi  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814



Dear Ms. Higashi:

As requested in your letter of June 30, 2009, the Department of Finance (Finance) has reviewed the draft staff analysis for the proposed statewide cost estimate for the *CalSTRS Service Credit* (02-TC-19), test claim submitted by the Santa Monica Community College District and claims filed by other community colleges, school districts, and county offices of education.

The draft staff analysis estimates a total cost of \$759,770 for the years 2001-02 through 2007-08, which averages to \$108,539 annually in costs for the state. This estimate is based on 186 unaudited claims submitted by 23 school districts, 4 county offices of education, and 11 community college districts.

Commission staff notes a significant variation in costs claimed for this program. Staff illustrated this variation with a comparison of per capita costs as calculated by dividing claimed amounts by the total number of certificated employees employed by a district. Specifically, the per capita cost ranged from \$0.21 to \$55.81 per certificated employee for school districts and county offices of education and from \$2.49 to \$18.13 per certificated employee for community college districts.

Finance notes that contrary to an expectation that one-time reimbursable activities of this program would generate higher costs in the first few years, the annual amounts claimed by school districts in the first, second, and third year of this program were significantly less than the costs claimed in the fourth year. Furthermore, while the number of school districts remained static at 17 claimants from 2003-04 to 2004-05, the total amount claimed increased by nearly 72 percent between the years. This significant year-over-year increase raises concerns regarding the accuracy of the claims.

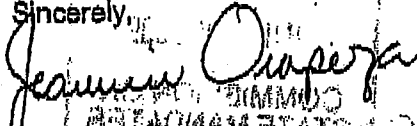
As a result of our review, Finance concludes that the wide variation in per capita costs, the significant year-over-year cost increases, and the Commission's use of unaudited claims suggest that the statewide cost estimate is likely inaccurate and incapable of estimating future costs for the state.

As required by the Commission's regulations, a "Proof of Service" has been enclosed indicating that the parties included on the mailing list which accompanied your June 30, 2009 letter have been provided with copies of this letter via either United States Mail or, in the case of other state agencies, Interagency Mail Service.

Ms. Paula Higashi  
July 16, 2009  
Page 2

If you have any questions regarding this letter, please contact, Ryan Storm, Principal Program Budget Analyst, at (916) 445-0328.

Sincerely,

  
JEANNIE OROPEZA  
Program Budget Manager

Attachment

## Attachment A

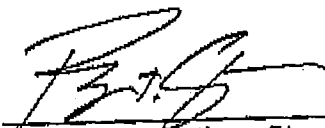
DECLARATION OF RYAN STORM  
DEPARTMENT OF FINANCE  
CLAIM NO. 02-TC-19

1. I am currently employed by the State of California, Department of Finance (Finance), am familiar with the duties of Finance, and am authorized to make this declaration on behalf of Finance.
2. We concur that the sections relevant to this claim are accurately quoted in the test claim submitted by claimants and, therefore, we do not restate them in this declaration.

I certify under penalty of perjury that the facts set forth in the foregoing are true and correct of my own knowledge except as to the matters therein stated as information or belief and, as to those matters, I believe them to be true.

July 16, 2009

at Sacramento, CA



Ryan Storm

## PROOF OF SERVICE

Test Claim Name: CalSTRS Service Credit  
Test Claim Number: 02-TC-19

I, the undersigned, declare as follows:

I am employed in the County of Sacramento, State of California, I am 18 years of age or older and not a party to the within entitled cause; my business address is 915 L Street, 7th Floor, Sacramento, CA 95814.

On July 16, 2009, I served the attached recommendation of the Department of Finance in said cause, by facsimile to the Commission on State Mandates and by placing a true copy thereof: (1) to claimants and non-state agencies enclosed in a sealed envelope with postage thereon fully prepaid in the United States Mail at Sacramento, California; and (2) to state agencies in the normal pickup location at 915 L Street, 7th Floor, for Interagency Mail Service, addressed as follows:

Ms. Paula Higashi, Executive Director  
Commission on State Mandates (A-16)  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
Facsimile No. 445-0278

Mr. Robert Myers  
Santa Monica Community College District  
1900 Pico Blvd.  
Santa Monica, California 90405-1628

Ms. Cheryl Miller  
CLM Financial Consultants, Inc.  
1241 North Fairvale Avenue  
Covina, Ca 91722

Ms. Beth Hunter  
Centratlon, Inc.  
8570 Utica Avenue, Suite 100  
Rancho Cucamonga, CA 91730

Mr. Douglas R. Brinkley  
State Center Community College District  
1525 East Weldon  
Fresno, CA 93794-6398

Mr. Mike Brown  
School Innovations & Advocacy  
11130 Sun Center Drive, Suite 100  
Rancho Cordova, CA 95670

Department of Education (E-08)  
Attn: Ms. Carol Bingham  
Fiscal Policy Division  
1430 N Street, Suite 5602  
Sacramento, CA 95814

Mr. Jim Spano  
State Controller's Office (B-08)  
Division of Audits  
300 Capitol Mall, Suite 518  
Sacramento, CA 95814

Ms. Sandy Reynolds  
Reynolds Consulting Group, Inc.  
P.O. Box 894059  
Temecula, CA 92589

Mr. Steve Shields  
Shields Consulting Group, Inc.  
1536 36th Street  
Sacramento, CA 95816

Mr. Steve Smith  
Steve Smith Enterprises, Inc.  
2200 Sunrise Blvd., Suite 220  
Gold River, CA 95670

Mr. Robert Miyashiro  
Education Mandated Cost Network  
1121 L Street, Suite 1060  
Sacramento, CA 95814

Ms. Harneet Barkschat  
Mandate Resource Services, LLC  
5325 Elkhorn Blvd. #307  
Sacramento, CA 95842

Mr. David E. Scribner  
Scribner & Smith, Inc.  
2200 Sunrise Blvd., Suite 220  
Gold River, CA 95670

Chief Counsel  
State Teachers Retirement System  
CalSTRS  
P.O. Box 15275, MS#03  
Sacramento, CA 95851-0275

Ms. Donna Ferebee  
Department of Finance (A-15)  
915 L Street, 12th Floor  
Sacramento, CA 95814

Ms. Jolene Tollenaar  
MGT of America  
455 Capitol Mall, Suite 600  
Sacramento, CA 95814

Mr. Keith Petersen  
SixTen Associates  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834

Mr. J Bradley Burgess  
Public Resource Management Group  
1380 Lead Hill Blvd., Suite 106  
Roseville, CA 95661

Mr. Gene Sies  
Lassen County Office of Education  
472-013 Johnstonville Road North  
Susanville, CA 96130

B-29  
Legislative Analyst's Office  
Attention: Marianne O'Malley  
925 L Street, Suite 1000  
Sacramento, CA 95814

Ms. Susan Geanacou  
Department of Finance (A-15)  
915 L Street, Suite 1280  
Sacramento, CA 95814

Ms. Sandra Thornton  
California Teachers Association  
9548 Duchess Lane  
Stockton, CA 95209

Ms. Ginny Brummels  
State Controller's Office (B-08)  
Division of Accounting & Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

Ms. Jeannie Oropeza  
Department of Finance (A-15)  
Education Systems Unit  
915 L Street, 7th Floor  
Sacramento, CA 95814

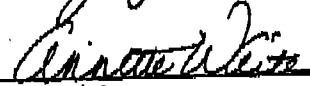
Mr. Michael Johnston  
Clovis Unified School District  
1450 Herndon Avenue  
Clovis, CA 93611-0599

Mr. Arthur Paikowitz  
San Diego Unified School district  
Office of Resource Development  
4100 Normal Street, Room 3209  
San Diego, CA 92103-8363

Ms. Mary Jarvis  
San Luis Obispo County Office of Education  
3420 Watson Drive  
San Luis Obispo, CA 93405-7828

B-8  
State Controller's Office  
Division of Accounting & Reporting  
Attention: William Ashby  
3301 C Street, Room 500  
Sacramento, CA 95816

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 16, 2009 at Sacramento, California.

  
\_\_\_\_\_  
Annette Waite



# Commission on State Mandates

Original List Date: 5/27/2003  
Last Updated: 4/26/2007  
List Print Date: 07/22/2009  
Claim Number: 02-TC-19  
Issue: CalSTRS Service Credit

## Agenda Mailing List

### TO ALL PARTIES AND INTERESTED PARTIES:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.2.)

Ms. Cheryl Miller CLM Financial Consultants, Inc. 1241 North Fairvale Avenue Covina, CA 91722	Tel: (626) 332-4476 Fax: (626) 332-4886
Mr. Jim Spano State Controller's Office (B-08) Division of Audits 300 Capitol Mall, Suite 518 Sacramento, CA 95814	Tel: (916) 323-5849 Fax: (916) 327-0832
Mr. Douglas R. Brinkley State Center Community College District 1525 East Weldon Fresno, CA 93704-6398	Tel: (916) 000-0000 Fax: (916) 000-0000
Mr. Mike Brown School Innovations & Advocacy 11130 Sun Center Drive, Suite 100 Rancho Cordova, CA 95670	Tel: (916) 669-5116 Fax: (888) 487-6441
Ms. Carol Bingham California Department of Education (E-08) Fiscal Policy Division 1430 N Street, Suite 5602 Sacramento, CA 95814	Tel: (916) 324-4728 Fax: (916) 319-0116
Ms. Beth Hunter Centration, Inc. 8570 Utica Avenue, Suite 100 Rancho Cucamonga, CA 91730	Tel: (866) 481-2621 Fax: (866) 481-2682
Ms. Sandy Reynolds Reynolds Consulting Group, Inc. P.O. Box 894059 Temecula, CA 92589	Tel: (951) 303-3034 Fax: (951) 303-6607
Mr. Steve Shields Shields Consulting Group, Inc. 1536 36th Street Sacramento, CA 95816	Tel: (916) 454-7310 Fax: (916) 454-7312
Mr. Steve Smith Steve Smith Enterprises, Inc. 2200 Sunrise Blvd., Suite 220 Gold River, CA 95670	Tel: (916) 852-8970 Fax: (916) 852-8978

Mr. Robert Miyashiro Education Mandated Cost Network 1121 L Street, Suite 1060 Sacramento, CA 95814	Tel: (916) 446-7517 Fax: (916) 446-2011
Ms. Harmeet Barkschat Mandate Resource Services, LLC 5325 Elkhorn Blvd. #307 Sacramento, CA 95842	Tel: (916) 727-1350 Fax: (916) 727-1734
Ms. Susan Geanacou Department of Finance (A-15) 915 L Street, Suite 1280 Sacramento, CA 95814	Tel: (916) 445-3274 Fax: (916) 449-5252
Mr. David E. Scribner Max8550 2200 Sunrise Boulevard, Suite 220 Gold River, CA 95670	Tel: (916) 852-8970 Fax: (916) 852-8978
Ms. Sandra Thornton California Teachers Association 9548 Duchess Lane Stockton, CA 95209	Tel: (209) 473-2850 Fax:
Chief Counsel State Teachers Retirement System - CalSTRS P.O. Box 15275, MS #03 Sacramento, CA 95851-0275	Tel: Fax:
Ms. Ginny Brummels State Controller's Office (B-08) Division of Accounting & Reporting 3301 C Street, Suite 500 Sacramento, CA 95816	Tel: (916) 324-0256 Fax: (916) 323-6527
Mr. Michael Johnston Clovis Unified School District 1450 Herndon Ave Clovis, CA 93611-0599	Tel: (559) 327-9000 Fax: (559) 327-9129
Ms. Jeannie Oropeza Department of Finance (A-15) Education Systems Unit 915 L Street, 7th Floor Sacramento, CA 95814	Tel: (916) 445-0328 Fax: (916) 323-9530
Ms. Jolene Tollenaar MGT of America 455 Capitol Mall, Suite 600 Sacramento, CA 95814	Tel: (916) 712-4490 Fax: (916) 290-0121
Mr. Keith B. Petersen SixTen & Associates 3270 Arena Blvd., Suite 400-363 Sacramento, CA 95834	Tel: (916) 419-7093 Fax: (916) 263-9701
Ms. Donna Ferebee Department of Finance (A-15) 915 L Street, 11th Floor Sacramento, CA 95814	Tel: (916) 445-3274 Fax: (916) 323-9584